HIGH COURT OF UTTARANCHAL AT- NAINITAL.

Income Tax Appeal No. 18 of 2005

M/s R & B Falcon Drilling Co.
As Agent of Mr. Grant Richards, ... Appellant.

Vs.

The Commissioner of Income Tax
Dehradun .... Respondent.

Km. Krishi Shukla, Adv. & Sri Udyog Shukla, Advocate for the appellant,
Sri S.K. Posti, learned counsel for the respondent.

Hon'ble M.M. Ghildiyal, J.
Hon'ble B.S. Verma, J.

Heard learned counsel for both the parties.

The assessee has filed the present appeal u/s 260A of Income Tax Act against the order of the Income Tax Appellate Tribunal, New Delhi.

Though, several questions have been framed in the memo of appeal but in substance the only question involve in this appeal is that whether the amount paid to the assessee for off period salary shall be included in the income accrued in view of the explanation of Section 9(1) (ii) of the Act 1961?

Since the said question has already been decided by the Hon'ble Supreme Court in Civil Appeal nos. 351-355 of 2005 with the connected Civil Appeals, Sedco Forex International Drill Inc. and ors. vs. Commissioner of Income Tax, Dehradun and another reported in Judgment Today 2005(9) SC 639, this appeal is decided on the same terms and conditions and the question is answered in favour of the assessee and against the revenue. No order as to costs.

The appeal is decided accordingly.

(B.S. Verma, J.) **(M.M. Ghildiyal, J.)**

December 19, 2005:
NCM: